



A REPORT  
TO THE  
ARIZONA LEGISLATURE

Financial Audit Division

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Dual Enrollment Full-Time Equivalent Student Report

# Arizona County Community College Districts

Year Ended June 30, 2003

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**Debra K. Davenport**  
Auditor General

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Arizona County Community College Districts  
Dual Enrollment Full-Time Equivalent Student Report  
Year Ended June 30, 2003

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DEBRA K. DAVENPORT, CPA  
AUDITOR GENERAL

**STATE OF ARIZONA  
OFFICE OF THE  
AUDITOR GENERAL**

WILLIAM THOMSON  
DEPUTY AUDITOR GENERAL

**Independent Auditors' Report**

Members of the Arizona State Legislature

Presidents and Chancellors of Arizona  
County Community College Districts

We have audited the accompanying Dual Enrollment Full-Time Equivalent Student Report for Arizona county community college districts for the year ended June 30, 2003. This report is the collective responsibility of the districts' managements. Our responsibility is to express an opinion on this report based on our audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the report is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the report. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall report presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying Dual Enrollment Full-Time Equivalent Student Report was prepared to present separately that portion of the districts' total full-time equivalent student (FTSE) enrollment that was attributable to dual enrollment of the districts as defined by Arizona Revised Statutes (A.R.S.) §15-1821.01 and in accordance with the criteria prescribed by A.R.S. §15-1466.01.

In our opinion, the Dual Enrollment Full-Time Equivalent Student Report referred to above presents fairly, in all material respects, the dual enrollment FTSE of the Arizona county community college districts for the year ended June 30, 2003, in conformity with the criteria prescribed by A.R.S. §15-1466.01.

This report is intended solely for the information and use of the addressees and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.

Dennis L. Mattheisen, CPA  
Financial Audit Director

February 12, 2004

Arizona County Community College Districts  
 Dual Enrollment Full-Time Equivalent Student Report  
 Year Ended June 30, 2003

County Community College Districts	Dual Enrollment FTSE
Cochise	80
Coconino	34
Graham	84
Maricopa	2,483
Mohave	-
Navajo	341
Pima	199
Pinal	36
Yavapai	4
Yuma/La Paz	<u>-</u>
Total dual enrollment FTSE	<u><u>3,261</u></u>

See accompanying notes to report.

Arizona County Community College Districts  
Notes to Dual Enrollment Full-Time Equivalent Student Report  
Year Ended June 30, 2003

Note 1 - The Dual Enrollment Full-Time Equivalent Student Report presents that portion of the districts' total FTSE enrollment that was attributable to dual enrollment FTSE reported by the districts for the year ended June 30, 2003. Dual enrollment represents the FTSE of those students enrolled in the districts' sponsored courses that count towards both high school and college graduation requirements that were taught at participating high schools during the school day as provided for in A.R.S. §15-1821.01.

Note 2 - The dual enrollment FTSE was included in the districts' total FTSE counts reported in the Full-Time Equivalent Student Enrollment Report for Arizona County Community College Districts and Colleges of Qualifying Indian Tribes, for the year ended June 30, 2003, dated September 30, 2003. A summary of the districts' total FTSE classified as dual and nondual enrollment follows:

**Full-Time Equivalent Student Enrollment**

	Dual Enrollment	Nondual Enrollment	Total FTSE
<b>County Community College Districts</b>			
Cochise	80	4,264	4,344
Coconino	34	1,660	1,694
Graham	84	2,342	2,426
Maricopa	2,483	62,343	64,826
Mohave	-	2,343	2,343
Navajo	341	2,451	2,792
Pima	199	20,412	20,611
Pinal	36	3,350	3,386
Yavapai	4	3,252	3,256
Yuma/La Paz	<u>-</u>	<u>4,126</u>	<u>4,126</u>
Total	<u>3,261</u>	<u>106,543</u>	<u>109,804</u>